



PRESS RELEASE

Internal Revenue Service - Criminal Investigation Cincinnati Field Office *Special Agent in Charge Kathy A. Enstrom*

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ROSS COUNTY BUSINESS OWNER PLEADS GUILTY TO EMPLOYMENT TAX FRAUD

COLUMBUS, OHIO – Andrew J. Parish, 40, of Chillicothe, Ohio pleaded guilty to one count of failing to account for and pay over employment taxes to the Internal Revenue Service (IRS). Parish faces a maximum of five years in prison and a fine of up to \$250,000.

Carter M. Stewart, United States Attorney for the Southern District of Ohio and Kathy A. Enstrom, Special Agent in Charge, Internal Revenue Service Criminal Investigation, Cincinnati Field Office announced the guilty plea entered before U.S. Magistrate Judge Terence P. Kemp.

According to court documents, between January 2009 and March 2009, Parish defrauded the IRS by failing to account for and pay over employment taxes. Parish was the owner and operator of Axiom Consulting Group, LLC (hereinafter "Axiom") and was responsible for collecting, truthfully accounting for and paying over the employment taxes to the IRS from the employees of Axiom. Parish retained the services of an accounting firm that employed Certified Professional Accountants. One of the accounting firm's responsibilities was to process the payroll for Axiom based on figures provided to them by Parish. The accounting firm was also retained to prepare Forms 941, Employer's Quarterly Federal Tax Returns.

Parish did not follow the established payroll procedures and instead paid a majority of Axiom's payroll by issuing the payroll checks himself to the Axiom employees. These payroll checks did contain withholding amounts for the required employment taxes owed. However, the amount of employment taxes that Parish withheld from his employees were never remitted to the IRS. In addition, Parish never provided the true amount of the wages paid to the employees to the accounting firm causing the preparation of an inaccurate Form 941 for the period January 1, 2009 through March 31, 2009. In addition, it was Parish's responsibility to transmit the Forms 941 to IRS, but he failed to do so.

The total tax loss to the IRS as a result of the non-payment of employment taxes was \$341,336.46.

"Business owners have a significant responsibility to collect and turn over all IRS withholding taxes," said Kathy A. Enstrom, Special Agent in Charge, IRS Criminal Investigation, Cincinnati Field Office. "Those who fail to do so to gain a competitive advantage that will not be tolerated and will be prosecuted to the fullest extent of the law."

Parish was released on bond pending sentencing. A date for sentencing has not been set.

This case is being prosecuted by Assistant United States Attorney Jessica H. Kim and was investigated by special agents of IRS-Criminal Investigation.

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